

By the Committee on Natural Resources and Senator Latvala

312-1703-00

1                                   A bill to be entitled  
2           An act relating to brownfield financial  
3           incentives; amending s. 197.432, F.S.;  
4           conforming statutory cross-references; amending  
5           s. 197.502, F.S.; authorizing local governments  
6           to file tax deed applications in a specified  
7           manner; amending s. 197.522, F.S.; conforming a  
8           statutory cross-reference; amending s.  
9           199.1055, F.S.; broadening the contaminated  
10          site rehabilitation tax credit against the  
11          intangible personal property tax to include in  
12          the preapproved advanced cleanup program  
13          petroleum-contaminated sites and other  
14          contaminated sites at which cleanup is  
15          undertaken pursuant to a voluntary  
16          rehabilitation agreement with the Department of  
17          Environmental Protection under certain  
18          circumstances; amending s. 212.08, F.S.;  
19          providing an exemption from the sales and use  
20          tax for building materials used in the  
21          rehabilitation of real property located in a  
22          designated brownfield area; providing an  
23          exemption from the sales and use tax for  
24          business property purchased for use by  
25          businesses located in a designated brownfield  
26          area; amending s. 212.096, F.S.; providing for  
27          a brownfield area jobs credit against the sales  
28          and use tax; amending s. 220.181, F.S.;  
29          providing for a designated brownfield area jobs  
30          credit against the corporate income tax;  
31          amending s. 220.182, F.S.; providing for a

1 designated brownfield area property tax credit  
2 against the corporate income tax; amending s.  
3 220.183, F.S.; providing a partial credit  
4 against the corporate income tax for community  
5 contributions that benefit designated  
6 brownfield areas; amending s. 220.1845, F.S.;  
7 broadening the contaminated site rehabilitation  
8 tax credit against the corporate income tax to  
9 include in the preapproved advanced cleanup  
10 program petroleum-contaminated sites and other  
11 contaminated sites at which cleanup is  
12 undertaken pursuant to a voluntary  
13 rehabilitation agreement with the Department of  
14 Environmental Protection under certain  
15 circumstances; amending s. 290.007, F.S.;  
16 providing for state incentives in designated  
17 brownfield areas; creating s. 376.30702, F.S.;  
18 creating the Florida State-Owned-Lands Cleanup  
19 Program; providing intent; directing the  
20 Department of Environmental Protection to use  
21 existing site priority ranking and cleanup  
22 criteria; establishing limited liability  
23 protection; amending s. 376.30781, F.S.;  
24 broadening the partial tax credits for the  
25 rehabilitation of certain contaminated sites;  
26 clarifying provisions regarding the filing for  
27 the tax credits; amending s. 376.84, F.S.;  
28 authorizing entities approved by the local  
29 government for the purpose of redeveloping  
30 brownfield areas to use tax increment  
31 financing; amending s. 376.86, F.S.; increasing

1 the limits of the state loan guaranty in  
2 brownfield areas; creating s. 376.876, F.S.;  
3 providing for a Brownfield Redevelopment Grants  
4 Program in the Department of Environmental  
5 Protection; specifying the uses of grant funds;  
6 requiring matching funds; authorizing the  
7 department to adopt rules; providing  
8 appropriations; repealing s. 211.3103(9), F.S.;  
9 deleting requirements for a county that accepts  
10 real property of mined or reclaimed land from  
11 phosphate mining companies to forfeit a portion  
12 of its share of severance tax equal to the  
13 value of property donated; providing an  
14 effective date.

15  
16 Be It Enacted by the Legislature of the State of Florida:

17  
18 Section 1. Subsection (4) of section 197.432, Florida  
19 Statutes, is amended to read:

20 197.432 Sale of tax certificates for unpaid taxes.--

21 (4) A tax certificate representing less than \$100 in  
22 delinquent taxes on property that has been granted a homestead  
23 exemption for the year in which the delinquent taxes were  
24 assessed may not be sold at public auction but shall be issued  
25 by the tax collector to the county at the maximum rate of  
26 interest allowed by this chapter. The provisions of s.  
27 197.502(4)~~s. 197.502(3)~~ shall not be invoked as long as the  
28 homestead exemption is granted to the person who received the  
29 homestead exemption for the year in which the tax certificate  
30 was issued. However, when all such tax certificates and  
31 accrued interest thereon represent an amount of \$100 or more,

1 the provisions of s. 197.502(4)~~s. 197.502(3)~~ shall be  
2 invoked.

3 Section 2. Present subsections (2), (3), (4), (5),  
4 (6), (7), (8), (9), (10), and (11) of section 197.502, Florida  
5 Statutes, are redesignated as subsections (3), (4), (5), (6),  
6 (7), (8), (9), (10), (11), and (12), respectively, and a new  
7 subsection (2) is added to that section to read:

8 197.502 Application for obtaining tax deed by holder  
9 of tax sale certificate; fees.--

10 (2) When a tax certificate that is 2 years old or  
11 older exists against a parcel that is located within a  
12 designated brownfield area under s. 376.80, the municipality  
13 or county may file a tax deed application in the same manner  
14 in which an application on a county-held tax certificate is  
15 filed and processed under chapter 197.

16 Section 3. Paragraph (a) of subsection (1) of section  
17 197.522, Florida Statutes, is amended to read:

18 197.522 Notice to owner when application for tax deed  
19 is made.--

20 (1)(a) The clerk of the circuit court shall notify, by  
21 certified mail with return receipt requested or by registered  
22 mail if the notice is to be sent outside the continental  
23 United States, the persons listed in the tax collector's  
24 statement pursuant to s. 197.502(5)~~s. 197.502(4)~~ that an  
25 application for a tax deed has been made. Such notice shall  
26 be mailed at least 20 days prior to the date of sale. If no  
27 address is listed in the tax collector's statement, then no  
28 notice shall be required.

29 Section 4. Subsection (1) of section 199.1055, Florida  
30 Statutes, is amended to read:

31

1           199.1055 Contaminated site rehabilitation tax  
2 credit.--  
3           (1) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.--  
4           (a) A credit in the amount of 35 percent of the costs  
5 of voluntary cleanup activity that is integral to site  
6 rehabilitation at the following sites is allowed against any  
7 tax due for a taxable year under s. 199.032, less any credit  
8 allowed by s. 220.68 for that year:  
9           1. A drycleaning-solvent-contaminated site eligible  
10 for state-funded site rehabilitation under s. 376.3078(3);  
11           2. A drycleaning-solvent-contaminated site at which  
12 cleanup is undertaken by the real property owner pursuant to  
13 s. 376.3078(11), if the real property owner is not also, and  
14 has never been, the owner or operator of the drycleaning  
15 facility where the contamination exists; ~~or~~  
16           3. A brownfield site in a designated brownfield area  
17 under s. 376.80; ~~or~~  
18           4. Any other contaminated site at which cleanup is  
19 undertaken by a person pursuant to a voluntary cleanup  
20 agreement approved by the Department of Environmental  
21 Protection, if the person did not cause or contribute to the  
22 contamination at the site.  
23           (b) For all applications received by the Department of  
24 Environmental Protection by January 15, if, as of the  
25 following March 1, the credits granted under paragraph (a) do  
26 not exhaust the annual maximum allowable credits under  
27 paragraph (g), any remaining credits may be granted for  
28 petroleum-contaminated sites at which site rehabilitation is  
29 being conducted pursuant to the preapproved advanced cleanup  
30 program authorized in s. 376.30713, but tax credits may be  
31 granted only for 35 percent of the amount of the cost-share

1 percentage of site rehabilitation costs paid for with private  
2 funding. Tax credit applications submitted for preapproved  
3 advanced cleanup sites shall not be included in the  
4 carry-forward provision of s. 376.30781(9), which otherwise  
5 allows applications that do not receive credits due to an  
6 exhaustion of the annual tax credit authorization to be  
7 carried forward in the same order for the next year's annual  
8 tax credit allocation, if any, based on the prior year  
9 application.

10 (c)~~(b)~~ A taxpayer, or multiple taxpayers working  
11 jointly to clean up a single site, may not receive more than  
12 \$250,000 per year in tax credits for each site voluntarily  
13 rehabilitated. Multiple taxpayers shall receive tax credits in  
14 the same proportion as their contribution to payment of  
15 cleanup costs. Subject to the same conditions and limitations  
16 as provided in this section, a municipality or county which  
17 voluntarily rehabilitates a site may receive not more than  
18 \$250,000 per year in tax credits which it can subsequently  
19 transfer subject to the provisions in paragraph(h)~~(g)~~.

20 (d)~~(c)~~ If the credit granted under this section is not  
21 fully used in any one year because of insufficient tax  
22 liability on the part of the taxpayer, the unused amount may  
23 be carried forward for a period not to exceed 5 years.

24 (e)~~(d)~~ A taxpayer that receives a credit under s.  
25 220.1845 is ineligible to receive credit under this section in  
26 a given tax year.

27 (f)~~(e)~~ A taxpayer that receives state-funded site  
28 rehabilitation pursuant to s. 376.3078(3) for rehabilitation  
29 of a drycleaning-solvent-contaminated site is ineligible to  
30 receive credit under this section for costs incurred by the  
31 taxpayer in conjunction with the rehabilitation of that site

1 during the same time period that state-administered site  
2 rehabilitation was underway.

3 (g)~~(f)~~ The total amount of the tax credits which may  
4 be granted under this section and s. 220.1845 is \$2 million  
5 annually.

6 (h)~~(g)~~1. Tax credits that may be available under this  
7 section to an entity eligible under s. 376.30781 may be  
8 transferred after a merger or acquisition to the surviving or  
9 acquiring entity and used in the same manner with the same  
10 limitations.

11 2. The entity or its surviving or acquiring entity as  
12 described in subparagraph 1., may transfer any unused credit  
13 in whole or in units of no less than 25 percent of the  
14 remaining credit. The entity acquiring such credit may use it  
15 in the same manner and with the same limitation as described  
16 in this section. Such transferred credits may not be  
17 transferred again although they may succeed to a surviving or  
18 acquiring entity subject to the same conditions and  
19 limitations as described in this section.

20 3. In the event the credit provided for under this  
21 section is reduced either as a result of a determination by  
22 the Department of Environmental Protection or an examination  
23 or audit by the Department of Revenue, such tax deficiency  
24 shall be recovered from the first entity, or the surviving or  
25 acquiring entity, to have claimed such credit up to the amount  
26 of credit taken. Any subsequent deficiencies shall be  
27 assessed against any entity acquiring and claiming such  
28 credit, or in the case of multiple succeeding entities in the  
29 order of credit succession.

30 (i)~~(h)~~ In order to encourage completion of site  
31 rehabilitation at contaminated sites being voluntarily cleaned

1 up and eligible for a tax credit under this section, the  
2 taxpayer may claim an additional 10 percent of the total  
3 cleanup costs, not to exceed \$50,000, in the final year of  
4 cleanup as evidenced by the Department of Environmental  
5 Protection issuing a "No Further Action" order for that site.

6 Section 5. Paragraphs (g) and (h) of subsection (5) of  
7 section 212.08, Florida Statutes, are amended to read:

8 212.08 Sales, rental, use, consumption, distribution,  
9 and storage tax; specified exemptions.--The sale at retail,  
10 the rental, the use, the consumption, the distribution, and  
11 the storage to be used or consumed in this state of the  
12 following are hereby specifically exempt from the tax imposed  
13 by this chapter.

14 (5) EXEMPTIONS; ACCOUNT OF USE.--

15 (g) Building materials used in the rehabilitation of  
16 real property located in an enterprise zone or designated  
17 brownfield area.--

18 1. Beginning July 1, 1995, building materials used in  
19 the rehabilitation of real property located in an enterprise  
20 zone, and, after July 1, 1997, in a designated brownfield area  
21 under s. 376.80, shall be exempt from the tax imposed by this  
22 chapter upon an affirmative showing to the satisfaction of the  
23 department that the items have been used for the  
24 rehabilitation of real property located in an enterprise zone  
25 or designated brownfield area. Except as provided in  
26 subparagraph 2., this exemption inures to the owner, lessee,  
27 or lessor of the rehabilitated real property located in an  
28 enterprise zone or designated brownfield area only through a  
29 refund of previously paid taxes. To receive a refund pursuant  
30 to this paragraph, the owner, lessee, or lessor of the  
31 rehabilitated real property located in an enterprise zone or



1 designated brownfield area must file an application under oath  
2 with the governing body or enterprise zone development agency  
3 having jurisdiction over the enterprise zone or designated  
4 brownfield area where the business is located, as applicable,  
5 which includes:

6       a. The name and address of the person claiming the  
7 refund.

8       b. An address and assessment roll parcel number of the  
9 rehabilitated real property in an enterprise zone or  
10 designated brownfield area for which a refund of previously  
11 paid taxes is being sought.

12       c. A description of the improvements made to  
13 accomplish the rehabilitation of the real property.

14       d. A copy of the building permit issued for the  
15 rehabilitation of the real property.

16       e. A sworn statement, under the penalty of perjury,  
17 from the general contractor licensed in this state with whom  
18 the applicant contracted to make the improvements necessary to  
19 accomplish the rehabilitation of the real property, which  
20 statement lists the building materials used in the  
21 rehabilitation of the real property, the actual cost of the  
22 building materials, and the amount of sales tax paid in this  
23 state on the building materials. In the event that a general  
24 contractor has not been used, the applicant shall provide this  
25 information in a sworn statement, under the penalty of  
26 perjury. Copies of the invoices which evidence the purchase of  
27 the building materials used in such rehabilitation and the  
28 payment of sales tax on the building materials shall be  
29 attached to the sworn statement provided by the general  
30 contractor or by the applicant. Unless the actual cost of  
31 building materials used in the rehabilitation of real property

1 and the payment of sales taxes due thereon is documented by a  
2 general contractor or by the applicant in this manner, the  
3 cost of such building materials shall be an amount equal to 40  
4 percent of the increase in assessed value for ad valorem tax  
5 purposes.

6 f. The identifying number assigned pursuant to s.  
7 290.0065 to the enterprise zone in which the rehabilitated  
8 real property is located.

9 g. A certification by the local building inspector  
10 that the improvements necessary to accomplish the  
11 rehabilitation of the real property are substantially  
12 completed.

13 h. Whether the business is a small business as defined  
14 by s. 288.703(1).

15 i. If applicable, the name and address of each  
16 permanent employee of the business, including, for each  
17 employee who is a resident of an enterprise zone, the  
18 identifying number assigned pursuant to s. 290.0065 to the  
19 enterprise zone in which the employee resides.

20 2. This exemption inures to a city, county, or other  
21 governmental agency through a refund of previously paid taxes  
22 if the building materials used in the rehabilitation of real  
23 property located in an enterprise zone or designated  
24 brownfield area are paid for from the funds of a community  
25 development block grant or similar grant or loan program. To  
26 receive a refund pursuant to this paragraph, a city, county,  
27 or other governmental agency must file an application which  
28 includes the same information required to be provided in  
29 subparagraph 1. by an owner, lessee, or lessor of  
30 rehabilitated real property. In addition, the application must  
31 include a sworn statement signed by the chief executive

1 officer of the city, county, or other governmental agency  
2 seeking a refund which states that the building materials for  
3 which a refund is sought were paid for from the funds of a  
4 community development block grant or similar grant or loan  
5 program.

6           3. Within 10 working days after receipt of an  
7 application, the governing body or enterprise zone development  
8 agency shall review the application to determine if it  
9 contains all the information required pursuant to subparagraph  
10 1. or subparagraph 2. and meets the criteria set out in this  
11 paragraph. The governing body or agency shall certify all  
12 applications that contain the information required pursuant to  
13 subparagraph 1. or subparagraph 2. and meet the criteria set  
14 out in this paragraph as eligible to receive a refund. If  
15 applicable, the governing body or agency shall also certify if  
16 20 percent of the employees of the business are residents of  
17 an enterprise zone or designated brownfield area, excluding  
18 temporary and part-time employees. The certification shall be  
19 in writing, and a copy of the certification shall be  
20 transmitted to the executive director of the Department of  
21 Revenue. The applicant shall be responsible for forwarding a  
22 certified application to the department within the time  
23 specified in subparagraph 4.

24           4. An application for a refund pursuant to this  
25 paragraph must be submitted to the department within 6 months  
26 after the rehabilitation of the property is deemed to be  
27 substantially completed by the local building inspector.

28           5. The provisions of s. 212.095 do not apply to any  
29 refund application made pursuant to this paragraph. No more  
30 than one exemption through a refund of previously paid taxes  
31 for the rehabilitation of real property shall be permitted for

1 any one parcel of real property. No refund shall be granted  
2 pursuant to this paragraph unless the amount to be refunded  
3 exceeds \$500. No refund granted pursuant to this paragraph  
4 shall exceed the lesser of 97 percent of the Florida sales or  
5 use tax paid on the cost of the building materials used in the  
6 rehabilitation of the real property as determined pursuant to  
7 sub-subparagraph 1.e. or \$5,000, or, if no less than 20  
8 percent of the employees of the business are residents of an  
9 enterprise zone or designated brownfield area, excluding  
10 temporary and part-time employees, the amount of refund  
11 granted pursuant to this paragraph shall not exceed the lesser  
12 of 97 percent of the sales tax paid on the cost of such  
13 building materials or \$10,000. A refund approved pursuant to  
14 this paragraph shall be made within 30 days of formal approval  
15 by the department of the application for the refund.

16 6. The department shall adopt rules governing the  
17 manner and form of refund applications and may establish  
18 guidelines as to the requisites for an affirmative showing of  
19 qualification for exemption under this paragraph.

20 7. The department shall deduct an amount equal to 10  
21 percent of each refund granted under the provisions of this  
22 paragraph from the amount transferred into the Local  
23 Government Half-cent Sales Tax Clearing Trust Fund pursuant to  
24 s. 212.20 for the county area in which the rehabilitated real  
25 property is located and shall transfer that amount to the  
26 General Revenue Fund.

27 8. For the purposes of the exemption provided in this  
28 paragraph:

29 a. "Building materials" means tangible personal  
30 property that ~~which~~ becomes a component part of improvements  
31 to real property.

1           b. "Real property" has the same meaning as provided in  
2 s. 192.001(12).

3           c. "Rehabilitation of real property" means the  
4 reconstruction, renovation, restoration, rehabilitation,  
5 construction, or expansion of improvements to real property.

6           d. "Substantially completed" has the same meaning as  
7 provided in s. 192.042(1).

8           9. The provisions of this paragraph shall expire and  
9 be void on December 31, 2005.

10          (h) Business property used in an enterprise zone or  
11 designated brownfield area.--

12           1. Beginning July 1, 1995, business property purchased  
13 for use by businesses located in an enterprise zone that ~~which~~  
14 is subsequently used in an enterprise zone or, after July 1,  
15 1997, in a designated brownfield area under s. 376.80, shall  
16 be exempt from the tax imposed by this chapter. This exemption  
17 inures to the business only through a refund of previously  
18 paid taxes. A refund shall be authorized upon an affirmative  
19 showing by the taxpayer to the satisfaction of the department  
20 that the requirements of this paragraph have been met.

21           2. To receive a refund, the business must file under  
22 oath with the governing body or enterprise zone development  
23 agency having jurisdiction over the enterprise zone where the  
24 business is located, as applicable, an application which  
25 includes:

26           a. The name and address of the business claiming the  
27 refund.

28           b. The identifying number assigned pursuant to s.  
29 290.0065 to the enterprise zone in which the business is  
30 located.

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1           c. A specific description of the property for which a  
2 refund is sought, including its serial number or other  
3 permanent identification number.

4           d. The location of the property.

5           e. The sales invoice or other proof of purchase of the  
6 property, showing the amount of sales tax paid, the date of  
7 purchase, and the name and address of the sales tax dealer  
8 from whom the property was purchased.

9           f. Whether the business is a small business as defined  
10 by s. 288.703(1).

11           g. If applicable, the name and address of each  
12 permanent employee of the business, including, for each  
13 employee who is a resident of an enterprise zone or designated  
14 brownfield area, the identifying number assigned pursuant to  
15 s. 290.0065 to the enterprise zone in which the employee  
16 resides.

17           3. Within 10 working days after receipt of an  
18 application, the governing body or enterprise zone development  
19 agency shall review the application to determine if it  
20 contains all the information required pursuant to subparagraph  
21 2. and meets the criteria set out in this paragraph. The  
22 governing body or agency shall certify all applications that  
23 contain the information required pursuant to subparagraph 2.  
24 and meet the criteria set out in this paragraph as eligible to  
25 receive a refund. If applicable, the governing body or agency  
26 shall also certify if 20 percent of the employees of the  
27 business are residents of an enterprise zone or designated  
28 brownfield area, excluding temporary and part-time employees.  
29 The certification shall be in writing, and a copy of the  
30 certification shall be transmitted to the executive director  
31 of the Department of Revenue. The business shall be

1 responsible for forwarding a certified application to the  
2 department within the time specified in subparagraph 4.

3 4. An application for a refund pursuant to this  
4 paragraph must be submitted to the department within 6 months  
5 after the business property is purchased.

6 5. The provisions of s. 212.095 do not apply to any  
7 refund application made pursuant to this paragraph. The amount  
8 refunded on purchases of business property under this  
9 paragraph shall be the lesser of 97 percent of the sales tax  
10 paid on such business property or \$5,000, or, if no less than  
11 20 percent of the employees of the business are residents of  
12 an enterprise zone or designated brownfield area, excluding  
13 temporary and part-time employees, the amount refunded on  
14 purchases of business property under this paragraph shall be  
15 the lesser of 97 percent of the sales tax paid on such  
16 business property or \$10,000. A refund approved pursuant to  
17 this paragraph shall be made within 30 days of formal approval  
18 by the department of the application for the refund. No refund  
19 shall be granted under this paragraph unless the amount to be  
20 refunded exceeds \$100 in sales tax paid on purchases made  
21 within a 60-day time period.

22 6. The department shall adopt rules governing the  
23 manner and form of refund applications and may establish  
24 guidelines as to the requisites for an affirmative showing of  
25 qualification for exemption under this paragraph.

26 7. If the department determines that the business  
27 property is used outside an enterprise zone or designated  
28 brownfield area within 3 years from the date of purchase, the  
29 amount of taxes refunded to the business purchasing such  
30 business property shall immediately be due and payable to the  
31 department by the business, together with the appropriate

1 interest and penalty, computed from the date of purchase, in  
2 the manner provided by this chapter. Notwithstanding this  
3 subparagraph, business property used exclusively in:

- 4 a. Licensed commercial fishing vessels,
- 5 b. Fishing guide boats, or
- 6 c. Ecotourism guide boats

7  
8 that leave and return to a fixed location within an area  
9 designated under s. 370.28 are eligible for the exemption  
10 provided under this paragraph if all requirements of this  
11 paragraph are met. Such vessels and boats must be owned by a  
12 business that is eligible to receive the exemption provided  
13 under this paragraph. This exemption does not apply to the  
14 purchase of a vessel or boat.

15 8. The department shall deduct an amount equal to 10  
16 percent of each refund granted under the provisions of this  
17 paragraph from the amount transferred into the Local  
18 Government Half-cent Sales Tax Clearing Trust Fund pursuant to  
19 s. 212.20 for the county area in which the business property  
20 is located and shall transfer that amount to the General  
21 Revenue Fund.

22 9. For the purposes of this exemption, "business  
23 property" means new or used property defined as "recovery  
24 property" in s. 168(c) of the Internal Revenue Code of 1954,  
25 as amended, except:

- 26 a. Property classified as 3-year property under s.  
27 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;
- 28 b. Industrial machinery and equipment as defined in  
29 sub-subparagraph (b)6.a. and eligible for exemption under  
30 paragraph (b); and

31



1           c. Building materials as defined in sub-subparagraph  
2 (g)8.a.

3           10. The provisions of this paragraph shall expire and  
4 be void on December 31, 2005.

5           Section 6. Section 212.096, Florida Statutes, is  
6 amended to read:

7           212.096 Sales, rental, storage, use tax; brownfield  
8 area and enterprise zone jobs credit against sales tax.--

9           (1) For the purposes of the credit provided in this  
10 section:

11           (a) "Eligible business" means any sole proprietorship,  
12 firm, partnership, corporation, bank, savings association,  
13 estate, trust, business trust, receiver, syndicate, or other  
14 group or combination, or successor business, located in an  
15 enterprise zone or a brownfield area designated under s.  
16 376.80. An eligible business does not include any business  
17 which has claimed the credit permitted under s. 220.181 for  
18 any new business employee first beginning employment with the  
19 business after July 1, 1995.

20           (b) "Month" means either a calendar month or the time  
21 period from any day of any month to the corresponding day of  
22 the next succeeding month or, if there is no corresponding day  
23 in the next succeeding month, the last day of the succeeding  
24 month.

25           (c) "New employee" means a person residing in an  
26 enterprise zone or a designated brownfield area, a qualified  
27 Job Training Partnership Act classroom training participant,  
28 or a WAGES Program participant who begins employment with an  
29 eligible business after July 1, 1995, and who has not been  
30 previously employed within the preceding 12 months by the  
31

1 eligible business, or a successor eligible business, claiming  
2 the credit allowed by this section.

3  
4 A person shall be deemed to be employed if the person performs  
5 duties in connection with the operations of the business on a  
6 regular, full-time basis, provided the person is performing  
7 such duties for an average of at least 36 hours per week each  
8 month, or a part-time basis, provided the person is performing  
9 such duties for an average of at least 20 hours per week each  
10 month throughout the year. The person must be performing such  
11 duties at a business site located in the enterprise zone or  
12 designated brownfield area.

13 (2)(a) It is the legislative intent to encourage the  
14 provision of meaningful employment opportunities that ~~which~~  
15 will improve the quality of life of those employed and to  
16 encourage economic expansion of enterprise zones or designated  
17 brownfield areas and the state. Therefore, beginning July 1,  
18 1995, upon an affirmative showing by a business to the  
19 satisfaction of the department that the requirements of this  
20 section have been met, the business shall be allowed a credit  
21 against the tax remitted under this chapter.

22 (b) The credit shall be computed as follows:

23 1. Ten percent of the monthly wages paid in this state  
24 to each new employee whose wages do not exceed \$1,500 a month.  
25 If no less than 20 percent of the employees of the business  
26 are residents of an enterprise zone or a designated brownfield  
27 area, excluding temporary and part-time employees, the credit  
28 shall be computed as 15 percent of the monthly wages paid in  
29 this state to each new employee;

30  
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1           2. Five percent of the first \$1,500 of actual monthly  
2 wages paid in this state for each new employee whose wages  
3 exceed \$1,500 a month; or

4           3. Fifteen percent of the first \$1,500 of actual  
5 monthly wages paid in this state for each new employee who is  
6 a WAGES Program participant pursuant to chapter 414.

7  
8 For purposes of this paragraph, monthly wages shall be  
9 computed as one-twelfth of the expected annual wages paid to  
10 such employee. The amount paid as wages to a new employee is  
11 the compensation paid to such employee that is subject to  
12 unemployment tax. The credit shall be allowed for up to 12  
13 consecutive months, beginning with the first tax return due  
14 pursuant to s. 212.11 after approval by the department.

15           (3) In order to claim this credit, an eligible  
16 business must file under oath with the governing body or  
17 enterprise zone development agency having jurisdiction over  
18 the enterprise zone or designated brownfield area where the  
19 business is located, as applicable, a statement which  
20 includes:

21           (a) For each new employee for whom this credit is  
22 claimed, the employee's name and place of residence, including  
23 the identifying number assigned pursuant to s. 290.0065 to the  
24 enterprise zone in which the employee resides if the new  
25 employee is a person residing in an enterprise zone, and, if  
26 applicable, documentation that the employee is a qualified Job  
27 Training Partnership Act classroom training participant or a  
28 WAGES Program participant.

29           (b) If applicable, the name and address of each  
30 permanent employee of the business, including, for each  
31 employee who is a resident of an enterprise zone or a

1 designated brownfield area, the identifying number assigned  
2 pursuant to s. 290.0065 to the enterprise zone in which the  
3 employee resides.

4 (c) The name and address of the eligible business.

5 (d) The starting salary or hourly wages paid to the  
6 new employee.

7 (e) The identifying number assigned pursuant to s.  
8 290.0065 to the enterprise zone in which the business is  
9 located.

10 (f) Whether the business is a small business as  
11 defined by s. 288.703(1).

12 (g) Within 10 working days after receipt of an  
13 application, the governing body or enterprise zone development  
14 agency shall review the application to determine if it  
15 contains all the information required pursuant to this  
16 subsection and meets the criteria set out in this section. The  
17 governing body or agency shall certify all applications that  
18 contain the information required pursuant to this subsection  
19 and meet the criteria set out in this section as eligible to  
20 receive a credit. If applicable, the governing body or agency  
21 shall also certify if 20 percent of the employees of the  
22 business are residents of an enterprise zone or a designated  
23 brownfield area, excluding temporary and part-time employees.  
24 The certification shall be in writing, and a copy of the  
25 certification shall be transmitted to the executive director  
26 of the Department of Revenue. The business shall be  
27 responsible for forwarding a certified application to the  
28 department within the time specified in paragraph (h).

29 (h) All applications for a credit pursuant to this  
30 section must be submitted to the department within 4 months  
31 after the new employee is hired.

1           (4) In the event the application is insufficient to  
2 support the credit authorized in this section, the department  
3 shall deny the credit and notify the business of that fact.  
4 The business may reapply for this credit.

5           (5) The credit provided in this section does not  
6 apply:

7           (a) For any new employee who is an owner, partner, or  
8 stockholder of an eligible business.

9           (b) For any new employee who is employed for any  
10 period less than 3 full calendar months.

11           (6) The credit provided in this section shall not be  
12 allowed for any month in which the tax due for such period or  
13 the tax return required pursuant to s. 212.11 for such period  
14 is delinquent.

15           (7) In the event an eligible business has a credit  
16 larger than the amount owed the state on the tax return for  
17 the time period in which the credit is claimed, the amount of  
18 the credit for that time period shall be the amount owed the  
19 state on that tax return.

20           (8) Any business which has claimed this credit shall  
21 not be allowed any credit under the provisions of s. 220.181  
22 for any new employee beginning employment after July 1, 1995.

23           (9) It shall be the responsibility of each business to  
24 affirmatively demonstrate to the satisfaction of the  
25 department that it meets the requirements of this section.

26           (10) Any person who fraudulently claims this credit is  
27 liable for repayment of the credit plus a mandatory penalty of  
28 100 percent of the credit plus interest at the rate provided  
29 in this chapter, and such person is guilty of a misdemeanor of  
30 the second degree, punishable as provided in s. 775.082 or s.  
31 775.083.

1           (11) The provisions of this section, except for  
2 subsection (10), shall expire and be void on December 31,  
3 2005.

4           Section 7. Subsections (1), (2), (3), and (9) of  
5 section 220.181, Florida Statutes, are amended to read:

6           220.181 Enterprise zone jobs credit.--

7           (1)(a) ~~Beginning July 1, 1995,~~There shall be allowed  
8 a credit against the tax imposed by this chapter to any  
9 business located in an enterprise zone or a brownfield area  
10 designated under s. 376.80 which employs one or more new  
11 employees. The credit shall be computed as follows:

12           1. Ten percent of the actual monthly wages paid in  
13 this state to each new employee whose wages do not exceed  
14 \$1,500 a month. If no less than 20 percent of the employees of  
15 the business are residents of an enterprise zone or a  
16 brownfield area designated under s. 376.80, excluding  
17 temporary and part-time employees, the credit shall be  
18 computed as 15 percent of the actual monthly wages paid in  
19 this state to each new employee, for a period of up to 12  
20 consecutive months;

21           2. Five percent of the first \$1,500 of actual monthly  
22 wages paid in this state for each new employee whose wages  
23 exceed \$1,500 a month; or

24           3. Fifteen percent of the first \$1,500 of actual  
25 monthly wages paid in this state for each new employee who is  
26 a WAGES Program participant pursuant to chapter 414.

27           (b) This credit applies only with respect to wages  
28 subject to unemployment tax and does not apply for any new  
29 employee who is employed for any period less than 3 full  
30 months.

31

1           (c) If this credit is not fully used in any one year,  
2 the unused amount may be carried forward for a period not to  
3 exceed 5 years. The carryover credit may be used in a  
4 subsequent year when the tax imposed by this chapter for such  
5 year exceeds the credit for such year after applying the other  
6 credits and unused credit carryovers in the order provided in  
7 s. 220.02(10).

8           (2) When filing for an enterprise zone jobs credit or  
9 a brownfield area jobs credit, a business must file under oath  
10 with the governing body or enterprise zone development agency  
11 having jurisdiction over the enterprise zone or the designated  
12 brownfield area where the business is located, as applicable,  
13 a statement which includes:

14           (a) For each new employee for whom this credit is  
15 claimed, the employee's name and place of residence during the  
16 taxable year, including the identifying number assigned  
17 pursuant to s. 290.0065 to the enterprise zone, or to the  
18 brownfield area designated under s. 376.80, in which the new  
19 employee resides if the new employee is a person residing in  
20 an enterprise zone or a designated brownfield area, and, if  
21 applicable, documentation that the employee is a qualified Job  
22 Training Partnership Act classroom training participant or a  
23 WAGES Program participant.

24           (b) If applicable, the name and address of each  
25 permanent employee of the business, including, for each  
26 employee who is a resident of an enterprise zone or a  
27 designated brownfield area, the identifying number assigned  
28 pursuant to s. 290.0065 to the enterprise zone in which the  
29 employee resides.

30           (c) The name and address of the business.  
31

1 (d) The identifying number assigned pursuant to s.  
2 290.0065 to the enterprise zone in which the eligible business  
3 is located.

4 (e) The salary or hourly wages paid to each new  
5 employee claimed.

6 (f) Whether the business is a small business as  
7 defined by s. 288.703(1).

8 (3) Within 10 working days after receipt of an  
9 application, the governing body or enterprise zone development  
10 agency shall review the application to determine if it  
11 contains all the information required pursuant to subsection  
12 (2) and meets the criteria set out in this section. The  
13 governing body or agency shall certify all applications that  
14 contain the information required pursuant to subsection (2)  
15 and meet the criteria set out in this section as eligible to  
16 receive a credit. If applicable, the governing body or agency  
17 shall also certify if 20 percent of the employees of the  
18 business are residents of an enterprise zone or designated  
19 brownfield area, excluding temporary and part-time employees.  
20 The certification shall be in writing, and a copy of the  
21 certification shall be transmitted to the executive director  
22 of the Department of Revenue. The business shall be  
23 responsible for forwarding a certified application to the  
24 department.

25 Section 8. Section 220.182, Florida Statutes, is  
26 amended to read:

27 220.182 Enterprise zone and brownfield area property  
28 tax credit.--

29 (1)(a) ~~Beginning July 1, 1995,~~ There shall be allowed  
30 a credit against the tax imposed by this chapter to any  
31 business which establishes a new business as defined in s.



1 220.03(1)(p)2., expands an existing business as defined in s.  
2 220.03(1)(k)2., or rebuilds an existing business as defined in  
3 s. 220.03(1)(u) in this state. The credit shall be computed  
4 annually as ad valorem taxes paid in this state, in the case  
5 of a new business; the additional ad valorem tax paid in this  
6 state resulting from assessments on additional real or  
7 tangible personal property acquired to facilitate the  
8 expansion of an existing business; or the ad valorem taxes  
9 paid in this state resulting from assessments on property  
10 replaced or restored, in the case of a rebuilt business,  
11 including pollution and waste control facilities, or any part  
12 thereof, and including one or more buildings or other  
13 structures, machinery, fixtures, and equipment.

14 (b) If the credit granted pursuant to this section is  
15 not fully used in any one year, the unused amount may be  
16 carried forward for a period not to exceed 5 years. The  
17 carryover credit may be used in a subsequent year when the tax  
18 imposed by this chapter for such year exceeds the credit for  
19 such year under this section after applying the other credits  
20 and unused credit carryovers in the order provided in s.  
21 220.02(10). The amount of credit taken under this section in  
22 any one year, however, shall not exceed \$25,000, or, if no  
23 less than 20 percent of the employees of the business are  
24 residents of an enterprise zone or a brownfield area  
25 designated under s. 376.80, excluding temporary employees, the  
26 amount shall not exceed \$50,000.

27 (2) To be eligible to receive an expanded enterprise  
28 zone or a designated brownfield area property tax credit of up  
29 to \$50,000, the business must provide a statement, under oath,  
30 on the form prescribed by the department for claiming the  
31 credit authorized by this section, that no less than 20

1 percent of its employees, excluding temporary and part-time  
2 employees, are residents of an enterprise zone or a designated  
3 brownfield area. It shall be a condition precedent to the  
4 granting of each annual tax credit that such employment  
5 requirements be fulfilled throughout each year during the  
6 5-year period of the credit. The statement shall set forth the  
7 name and place of residence of each permanent employee on the  
8 last day of business of the tax year for which the credit is  
9 claimed or, if the employee is no longer employed or eligible  
10 for the credit on that date, the last calendar day of the last  
11 full calendar month the employee was employed or eligible for  
12 the credit at the relevant site.

13 (3) The credit shall be available to a new business  
14 for a period not to exceed the year in which ad valorem taxes  
15 are first levied against the business and the 4 years  
16 immediately thereafter. The credit shall be available to an  
17 expanded existing business for a period not to exceed the year  
18 in which ad valorem taxes are first levied on additional real  
19 or tangible personal property acquired to facilitate the  
20 expansion or rebuilding and the 4 years immediately  
21 thereafter. No business shall be entitled to claim the credit  
22 authorized by this section, except any amount attributable to  
23 the carryover of a previously earned credit, for more than 5  
24 consecutive years.

25 (4) To be eligible for an enterprise zone or a  
26 designated brownfield area property tax credit, a new,  
27 expanded, or rebuilt business shall file a notice with the  
28 property appraiser of the county in which the business  
29 property is located or to be located. The notice shall be  
30 filed no later than April 1 of the year in which new or  
31 additional real or tangible personal property acquired to

1 facilitate such new, expanded, or rebuilt facility is first  
2 subject to assessment. The notice shall be made on a form  
3 prescribed by the department and shall include separate  
4 descriptions of:

5 (a) Real and tangible personal property owned or  
6 leased by the business prior to expansion, if any.

7 (b) Net new or additional real and tangible personal  
8 property acquired to facilitate the new, expanded, or rebuilt  
9 facility.

10 (5) When filing for an enterprise zone or a designated  
11 brownfield area property tax credit as a new business, a  
12 business shall include a copy of its receipt indicating  
13 payment of ad valorem taxes for the current year.

14 (6) When filing for an enterprise zone or a designated  
15 brownfield area property tax credit as an expanded or rebuilt  
16 business, a business shall include copies of its receipts  
17 indicating payment of ad valorem taxes for the current year  
18 for prior existing property and for expansion-related or  
19 rebuilt property.

20 (7) The receipts described in subsections (5) and (6)  
21 shall indicate the assessed value of the property, the  
22 property taxes paid, a brief description of the property, and  
23 an indication, if applicable, that the property was separately  
24 assessed as expansion-related or rebuilt property.

25 (8) The department has authority to adopt rules  
26 pursuant to ss. 120.536(1) and 120.54 to implement the  
27 provisions of this act.

28 (9) It shall be the responsibility of the taxpayer to  
29 affirmatively demonstrate to the satisfaction of the  
30 department that he or she meets the requirements of this act.

31

1           (10) When filing for an enterprise zone or a  
2 designated brownfield area property tax credit as an expansion  
3 of an existing business or as a new business, it shall be a  
4 condition precedent to the granting of each annual tax credit  
5 that there have been, throughout each year during the 5-year  
6 period, no fewer than five more employees than in the year  
7 preceding the initial granting of the credit.

8           (11) To apply for an enterprise zone or a designated  
9 brownfield area property tax credit, a new, expanded, or  
10 rebuilt business must file under oath with the governing body  
11 or enterprise zone development agency having jurisdiction over  
12 the enterprise zone or the designated brownfield area where  
13 the business is located, as applicable, an application  
14 prescribed by the department for claiming the credit  
15 authorized by this section. Within 10 working days after  
16 receipt of an application, the governing body or enterprise  
17 zone development agency shall review the application to  
18 determine if it contains all the information required pursuant  
19 to this section and meets the criteria set out in this  
20 section. The governing body or agency shall certify all  
21 applications that contain the information required pursuant to  
22 this section and meet the criteria set out in this section as  
23 eligible to receive a credit. If applicable, the governing  
24 body or agency shall also certify if 20 percent of the  
25 employees of the business are residents of an enterprise zone  
26 or a designated brownfield area, excluding temporary and  
27 part-time employees. The certification shall be in writing,  
28 and a copy of the certification shall be transmitted to the  
29 executive director of the Department of Revenue. The business  
30 shall be responsible for forwarding all certified applications  
31 to the department.

1           (12) When filing for an enterprise zone or a  
2 designated brownfield area property tax credit, a business  
3 shall include the identifying number assigned pursuant to s.  
4 290.0065 to the enterprise zone in which the business is  
5 located.

6           (13) When filing for an enterprise zone or a  
7 designated brownfield area property tax credit, a business  
8 shall indicate whether the business is a small business as  
9 defined by s. 288.703(1).

10           (14) The provisions of this section shall expire and  
11 be void on June 30, 2005, and no business shall be allowed to  
12 begin claiming such enterprise zone or designated brownfield  
13 area property tax credit after that date; however, the  
14 expiration of this section shall not affect the operation of  
15 any credit for which a business has qualified under this  
16 section prior to June 30, 2005, or any carryforward of unused  
17 credit amounts as provided in paragraph (1)(b).

18           Section 9. Subsections (1) and (2) and paragraph (d)  
19 of subsection (4) of section 220.183, Florida Statutes, are  
20 amended to read:

21           220.183 Community contribution tax credit.--

22           (1) LEGISLATIVE FINDINGS.--The Legislature finds that:

23           (a) There exist in the counties and municipalities  
24 conditions of blight evidenced by extensive deterioration of  
25 public and private facilities, abandonment of sound  
26 structures, and high unemployment which conditions impede the  
27 conservation and development of healthy, safe, and  
28 economically viable communities.

29           (b) Deterioration of housing and industrial,  
30 commercial, and public facilities contributes to the decline  
31 of neighborhoods and communities and leads to the loss of

1 their historic character and the sense of community which this  
2 inspires; reduces the value of property comprising the tax  
3 base of local communities; discourages private investment; and  
4 requires a disproportionate expenditure of public funds for  
5 the social services, unemployment benefits, and police  
6 protection required to combat the social and economic problems  
7 found in slum communities.

8 (c) In order to ultimately restore social and economic  
9 viability to enterprise zones and brownfield areas designated  
10 under s. 376.80, it is necessary to renovate or construct new  
11 housing, water and sewer infrastructure, and transportation  
12 facilities and to specifically provide mechanisms to attract  
13 and encourage private economic activity.

14 (d) The various local governments and other  
15 redevelopment organizations now undertaking physical  
16 revitalization projects are limited by tightly constrained  
17 budgets and inadequate resources.

18 (e) In order to significantly improve revitalization  
19 efforts by local governments and community development  
20 organizations and to retain as much of the historic character  
21 of our communities as possible, it is necessary to provide  
22 additional resources, and the participation of private  
23 enterprise in revitalization efforts is an effective means for  
24 accomplishing that goal.

25 (2) POLICY AND PURPOSE.--It is the policy of this  
26 state to encourage the participation of private corporations  
27 in revitalization projects undertaken by public redevelopment  
28 organizations. The purpose of this section is to provide to  
29 the greatest extent possible an incentive for such  
30 participation by granting partial state income tax credits to  
31 corporations that contribute resources to public redevelopment

1 organizations for the revitalization of enterprise zones and  
2 brownfield areas designated under s. 376.80 for the benefit of  
3 low-income and moderate-income persons or to preserve existing  
4 historically significant properties within enterprise zones or  
5 brownfield areas designated under s. 376.80 ~~to the greatest~~  
6 ~~extent possible~~. The Legislature thus declares this a public  
7 purpose for which public money may be borrowed, expended,  
8 loaned, and granted.

9 (4) ELIGIBILITY REQUIREMENTS.--

10 (d) The project shall be located in an area designated  
11 as an enterprise zone pursuant to s. 290.0065 or a brownfield  
12 area designated under s. 376.80. Any project designed to  
13 construct or rehabilitate low-income housing is exempt from  
14 the area requirement of this paragraph.

15 Section 10. Subsection (1) of section 220.1845,  
16 Florida Statutes, is amended to read:

17 220.1845 Contaminated site rehabilitation tax  
18 credit.--

19 (1) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.--

20 (a) A credit in the amount of 35 percent of the costs  
21 of voluntary cleanup activity that is integral to site  
22 rehabilitation at the following sites is allowed against any  
23 tax due for a taxable year under this chapter:

24 1. A drycleaning-solvent-contaminated site eligible  
25 for state-funded site rehabilitation under s. 376.3078(3);

26 2. A drycleaning-solvent-contaminated site at which  
27 cleanup is undertaken by the real property owner pursuant to  
28 s. 376.3078(11), if the real property owner is not also, and  
29 has never been, the owner or operator of the drycleaning  
30 facility where the contamination exists; ~~or~~

31

1           3. A brownfield site in a designated brownfield area  
2 under s. 376.80; or-

3           4. Any other contaminated site at which cleanup is  
4 undertaken by a person pursuant to a voluntary cleanup  
5 agreement approved by the Department of Environmental  
6 Protection, if the person did not cause or contribute to the  
7 contamination at the site.

8           (b) For all applications received by the Department of  
9 Environmental Protection by January 15, if, as of the  
10 following March 1, the credits granted under paragraph (a) do  
11 not exhaust the annual maximum allowable credits under  
12 paragraph (h), any remaining credits may be granted for  
13 petroleum-contaminated sites at which site rehabilitation is  
14 being conducted pursuant to the preapproved advanced cleanup  
15 program authorized in s. 376.30713, but tax credits may be  
16 granted only for 35 percent of the amount of the cost-share  
17 percentage of site rehabilitation costs paid for with private  
18 funding. Tax credit applications submitted for preapproved  
19 advanced cleanup sites shall not be included in the  
20 carry-forward provision of s. 376.30781(9), which otherwise  
21 allows applications that do not receive credits due to an  
22 exhaustion of the annual tax credit authorization to be  
23 carried forward in the same order for the next year's annual  
24 tax credit allocation, if any, based on the prior year  
25 application.

26           (c)~~(b)~~ A taxpayer, or multiple taxpayers working  
27 jointly to clean up a single site, may not receive more than  
28 \$250,000 per year in tax credits for each site voluntarily  
29 rehabilitated. Multiple taxpayers shall receive tax credits in  
30 the same proportion as their contribution to payment of  
31 cleanup costs. Subject to the same conditions and limitations



1 as provided in this section, a municipality or county which  
2 voluntarily rehabilitates a site may receive not more than  
3 \$250,000 per year in tax credits which it can subsequently  
4 transfer subject to the provisions in paragraph (i)~~(h)~~.

5 (d)~~(c)~~ If the credit granted under this section is not  
6 fully used in any one year because of insufficient tax  
7 liability on the part of the corporation, the unused amount  
8 may be carried forward for a period not to exceed 5 years. The  
9 carryover credit may be used in a subsequent year when the tax  
10 imposed by this chapter for that year exceeds the credit for  
11 which the corporation is eligible in that year under this  
12 section after applying the other credits and unused carryovers  
13 in the order provided by s. 220.02(10).

14 (e)~~(d)~~ A taxpayer that files a consolidated return in  
15 this state as a member of an affiliated group under s.  
16 220.131(1) may be allowed the credit on a consolidated return  
17 basis up to the amount of tax imposed upon and paid by the  
18 taxpayer that incurred the rehabilitation costs.

19 (f)~~(e)~~ A taxpayer that receives credit under s.  
20 199.1055 is ineligible to receive credit under this section in  
21 a given tax year.

22 (g)~~(f)~~ A taxpayer that receives state-funded site  
23 rehabilitation under s. 376.3078(3) for rehabilitation of a  
24 drycleaning-solvent-contaminated site is ineligible to receive  
25 credit under this section for costs incurred by the taxpayer  
26 in conjunction with the rehabilitation of that site during the  
27 same time period that state-administered site rehabilitation  
28 was underway.

29 (h)~~(g)~~ The total amount of the tax credits which may  
30 be granted under this section and s. 199.1055 is \$2 million  
31 annually.

1           (i)~~(h)~~1. Tax credits that may be available under this  
2 section to an entity eligible under s. 376.30781 may be  
3 transferred after a merger or acquisition to the surviving or  
4 acquiring entity and used in the same manner and with the same  
5 limitations.

6           2. The entity or its surviving or acquiring entity as  
7 described in subparagraph 1., may transfer any unused credit  
8 in whole or in units of no less than 25 percent of the  
9 remaining credit. The entity acquiring such credit may use it  
10 in the same manner and with the same limitation as described  
11 in this section. Such transferred credits may not be  
12 transferred again although they may succeed to a surviving or  
13 acquiring entity subject to the same conditions and  
14 limitations as described in this section.

15           3. In the event the credit provided for under this  
16 section is reduced either as a result of a determination by  
17 the Department of Environmental Protection or an examination  
18 or audit by the Department of Revenue, such tax deficiency  
19 shall be recovered from the first entity, or the surviving or  
20 acquiring entity, to have claimed such credit up to the amount  
21 of credit taken. Any subsequent deficiencies shall be  
22 assessed against any entity acquiring and claiming such  
23 credit, or in the case of multiple succeeding entities in the  
24 order of credit succession.

25           (j)~~(i)~~ In order to encourage completion of site  
26 rehabilitation at contaminated sites being voluntarily cleaned  
27 up and eligible for a tax credit under this section, the  
28 taxpayer may claim an additional 10 percent of the total  
29 cleanup costs, not to exceed \$50,000, in the final year of  
30 cleanup as evidenced by the Department of Environmental  
31 Protection issuing a "No Further Action" order for that site.

1           Section 11. Section 290.007, Florida Statutes, is  
2 amended to read:

3           290.007 State incentives available in enterprise zones  
4 and brownfield areas.--The following incentives are provided  
5 by the state to encourage the revitalization of enterprise  
6 zones and brownfield areas designated under s. 376.80:

7           (1) The enterprise zone jobs credit and the designated  
8 brownfield area jobs credit provided in s. 220.181.

9           (2) The enterprise zone or designated brownfield area  
10 property tax credit provided in s. 220.182.

11           (3) The community contribution tax credits provided in  
12 ss. 220.183 and 624.5105.

13           (4) The sales tax exemption for building materials  
14 used in the rehabilitation of real property in enterprise  
15 zones or designated brownfield areas provided in s.  
16 212.08(5)(g).

17           (5) The sales tax exemption for business equipment  
18 used in an enterprise zone or a designated brownfield area  
19 provided in s. 212.08(5)(h).

20           (6) The sales tax exemption for electrical energy used  
21 in an enterprise zone or a designated brownfield area provided  
22 in s. 212.08(15).

23           (7) The enterprise zone jobs credit and the designated  
24 brownfield area jobs credit against the sales tax provided in  
25 s. 212.096.

26           (8) Notwithstanding any law to the contrary, the  
27 Public Service Commission may allow public utilities and  
28 telecommunications companies to grant discounts of up to 50  
29 percent on tariffed rates for services to small businesses  
30 located in an enterprise zone designated pursuant to s.  
31 290.0065 or a brownfield area designated under s.376.80. Such

1 discounts may be granted for a period not to exceed 5 years.  
2 For purposes of this subsection, "public utility" has the same  
3 meaning as in s. 366.02(1) and "telecommunications company"  
4 has the same meaning as in s. 364.02(12)~~s. 364.02(7)~~.

5 Section 12. Section 376.30702, Florida Statutes, is  
6 created to read:

7 376.30702 The State-Owned-Lands Cleanup Program;  
8 findings; intent; purpose; program requirements; funding;  
9 limited liability protection; cost recovery.--

10 (1) FINDINGS; INTENT.--In addition to the legislative  
11 findings set forth in s. 376.30, the Legislature finds and  
12 declares that:

13 (a) Significant quantities of pollutants or hazardous  
14 substances have been discharged in the past on state-owned  
15 lands. Generally, these discharges have occurred as part of  
16 the normal operation of facilities that existed on the  
17 property. Many of these discharges occurred prior to the state  
18 acquiring title to the property, or the discharges resulted  
19 from the acts of tenants or lessees of the state-owned lands.

20 (b) These discharges of pollutants and hazardous  
21 substances on state-owned lands pose a significant threat to  
22 the quality of the groundwaters and inland surface waters of  
23 this state.

24 (c) Where contamination of the groundwater or surface  
25 water has occurred, remedial measures have often been delayed  
26 for long periods while determinations as to liability and the  
27 extent of liability have been made, and such delays have  
28 resulted in the continuation and intensification of the threat  
29 to the public health, safety, and welfare; in greater damage  
30 to the environment; and in significantly higher costs to  
31 contain and remove the contamination.

1           (d) Adequate financial resources must be readily  
2 available to provide for the expeditious supply of safe and  
3 reliable alternative sources of potable water to affected  
4 persons and to provide a means for investigation and  
5 rehabilitation without delay of contaminated sites on  
6 state-owned lands.

7           (e) Site rehabilitation at contaminated sites on  
8 state-owned lands should be based on the actual risk that  
9 contamination may pose to the environment and public health,  
10 taking into account current and future land and water use and  
11 the degree to which contamination may spread and place the  
12 public or the environment at risk.

13           (2) CREATION; PURPOSES OF PROGRAM.--

14           (a) There is created the Florida State-Owned-Lands  
15 Cleanup Program to be administered by the department. To  
16 encourage detection, reporting, and cleanup of contamination  
17 on state-owned lands, the department shall, within the  
18 guidelines established in this section, implement a cleanup  
19 program to provide state-funded and state-managed site  
20 rehabilitation for all state-owned property contaminated by  
21 discharges of pollutants or hazardous substances that are  
22 reported to the department. It is not the intent of this  
23 program to provide funding for environmental compliance for  
24 ongoing operations on state-owned lands.

25           (b) Continuation of this program is subject to an  
26 annual appropriation from the Legislature. Continued state  
27 funding will not be considered an entitlement or a vested  
28 right under this section. The department shall not obligate  
29 funds in excess of the annual appropriation for this program.

30           (c) Whenever, in its determination, incidents of  
31 contamination on state-owned lands caused by pollutants or

1 hazardous substances may pose a threat to the environment or  
2 the public health, safety, or welfare, the department shall  
3 obligate moneys available under this section to provide for:

4 1. Prompt investigation and assessment of the  
5 contaminated site.

6 2. Expeditious treatment, restoration, or replacement  
7 of potable water supplies as provided in s. 376.30(3)(c)1.

8 3. Rehabilitation of contaminated sites, which shall  
9 consist of rehabilitation of affected soil, groundwater,  
10 sediment and surface waters, using the most cost-effective  
11 alternative that is technologically feasible and reliable and  
12 that provides adequate protection of the public health,  
13 safety, and welfare and minimizes environmental damage, in  
14 accordance with the rehabilitation criteria established by the  
15 department under s. 376.30701, except that nothing in this  
16 subsection may be construed to authorize the department to  
17 obligate funds for payment of costs that may be associated  
18 with, but are not integral to, site rehabilitation.

19 4. Maintenance and monitoring of contaminated sites.

20 5. Inspection and supervision of activities described  
21 in this subsection.

22 6. Payment of expenses incurred by the department in  
23 its efforts to obtain from responsible parties the payment or  
24 recovery of reasonable costs resulting from the activities  
25 described in this subsection.

26 7. Payment of any other reasonable costs of  
27 administration, including those administrative costs incurred  
28 by the Department of Health in providing field and laboratory  
29 services, toxicological risk assessment, and other assistance  
30 to the department in the investigation of drinking water

31

1 contamination complaints and costs associated with public  
2 information and education activities.

3 8. Reasonable costs of restoring property as nearly as  
4 practicable to the conditions that existed prior to activities  
5 associated with contamination assessment or remedial action.

6 (3) SITE PRIORITY RANKING AND CLEANUP CRITERIA.--

7 (a) The department shall determine the priority ranking  
8 of all known contaminated sites on state-owned lands using the  
9 criteria listed in s. 376.3078(7), except that, in applying  
10 paragraph 376.3078(8)(h), the department shall consider all  
11 pollutants and hazardous substances. It is the intent of the  
12 Legislature that site rehabilitation be conducted first at  
13 those sites that pose the greatest threat to human health and  
14 the environment, within the availability of funds appropriated  
15 annually for this program. However, nothing in this subsection  
16 shall be construed to restrict the department from modifying  
17 the priority status of a rehabilitation site where conditions  
18 warrant, taking into consideration the actual distance between  
19 the contamination site and groundwater or surface water  
20 receptors or other factors that affect the risk of exposure to  
21 pollutants and hazardous substances.

22 (b) The department shall conduct site rehabilitation  
23 at contaminated sites being cleaned up under this program  
24 using the cleanup criteria established in s. 376.30701 and  
25 chapter 62-777, Florida Administrative Code, as that chapter  
26 may hereafter be amended.

27 (c) It is recognized that restoration of groundwater  
28 resources contaminated with pollutants or hazardous substances  
29 may not be achievable using currently available technology. In  
30 situations where the use of available technology is not  
31 expected to achieve water quality standards, the department

1 may use innovative technology that has been field-tested and  
2 that has engineering and cost data available.

3 (d) This subsection may not be construed to restrict  
4 the department from temporarily postponing completion of any  
5 site rehabilitation activities at a contaminated site on  
6 state-owned lands for which funds are being expended under  
7 this section whenever the postponement is deemed necessary in  
8 order to make funds available for rehabilitation of another  
9 contamination site on state-owned lands having a higher  
10 priority status.

11 (e) Regardless of a site's priority ranking, the  
12 department is authorized to temporarily postpone site  
13 rehabilitation at a contaminated site on state-owned lands for  
14 which federal funding may be available pursuant to the  
15 Formerly Used Defense Sites Program. The department, at its  
16 discretion, may proceed with state-funded cleanup of such  
17 sites if the likelihood of timely federal response is low.

18 (4) LIABILITY PROTECTION.--

19 (a) The department shall not compel any state agency  
20 that controls or manages state-owned lands that are  
21 contaminated with pollutants or hazardous substances to  
22 conduct site rehabilitation at a contaminated site that has  
23 been reported to the department pursuant to paragraph (2)(a).  
24 Further, notwithstanding subsection (5), the department shall  
25 not pursue cost recovery from any such state agency for site  
26 rehabilitation costs incurred to cleanup state-owned lands  
27 that are contaminated with pollutants or hazardous substances.

28 (b) Except as provided in paragraph (a), this section  
29 shall not affect the department's ability or authority to  
30 pursue enforcement against any person who may have liability  
31



1 for site rehabilitation with respect to a contaminated site on  
2 state-owned lands.

3 (c) This section shall not affect the ability or  
4 authority to seek contribution from any person who may have  
5 liability with respect to a contaminated site on state-owned  
6 lands.

7 (d) Nothing in this section shall subject the  
8 department to liability for any action that may be required of  
9 the property owner or the owner or operator of a facility on  
10 state-owned lands by any private party or any local, state, or  
11 Federal Government entity.

12 (5) DEPARTMENTAL DUTY TO SEEK RECOVERY AND  
13 REIMBURSEMENT.--Except as provided in subsection (4) and as  
14 otherwise provided by law, the department may recover from any  
15 person causing or having caused the discharge of pollutants or  
16 hazardous substances on state-owned lands, jointly and  
17 severally, all sums owed or expended for site rehabilitation  
18 at a site designated under the State-Owned-Lands Cleanup  
19 Program under s. 376.308.

20 Section 13. Section 376.30781, Florida Statutes, is  
21 amended to read:

22 376.30781 Partial tax credits for rehabilitation of  
23 ~~drycleaning-solvent-contaminated sites and brownfield sites in~~  
24 ~~designated brownfield areas~~; application process; rulemaking  
25 authority; revocation authority.--

26 (1) The Legislature finds that:

27 (a) To facilitate property transactions and economic  
28 growth and development, it is in the interest of the state to  
29 encourage the voluntary cleanup, at the earliest possible  
30 time, of contaminated ~~drycleaning-solvent-contaminated sites~~  
31 ~~and brownfield sites in designated brownfield areas.~~

1 (b) It is the intent of the Legislature to encourage  
2 the voluntary cleanup of contaminated  
3 ~~drycleaning-solvent-contaminated sites and brownfield sites in~~  
4 ~~designated brownfield areas~~ by providing a partial tax credit  
5 for the restoration of such property in specified  
6 circumstances.

7 (2)(a) A credit in the amount of 35 percent of the  
8 costs of voluntary cleanup activity that is integral to site  
9 rehabilitation at the following sites is allowed pursuant to  
10 ss. 199.1055 and 220.1845:

11 1. A drycleaning-solvent-contaminated site eligible  
12 for state-funded site rehabilitation under s. 376.3078(3);

13 2. A drycleaning-solvent-contaminated site at which  
14 cleanup is undertaken by the real property owner pursuant to  
15 s. 376.3078(11), if the real property owner is not also, and  
16 has never been, the owner or operator of the drycleaning  
17 facility where the contamination exists; ~~or~~

18 3. A brownfield site in a designated brownfield area  
19 under s. 376.80; ~~or-~~

20 4. Any other contaminated site at which cleanup is  
21 undertaken by a person pursuant to a voluntary cleanup  
22 agreement approved by the Department of Environmental  
23 Protection, if the person did not cause or contribute to the  
24 contamination at the site.

25 (b) For all applications received by the Department of  
26 Environmental Protection by January 15, if, as of the  
27 following March 1, the credits granted under paragraph (a) do  
28 not exhaust the annual maximum allowable credits under  
29 subsection (3), any remaining credits may be granted for  
30 petroleum-contaminated sites at which site rehabilitation is  
31 being conducted pursuant to the preapproved advanced cleanup

1 program authorized in s. 376.30713, but tax credits may be  
2 granted only for 35 percent of the amount of the cost-share  
3 percentage of site rehabilitation costs paid for with private  
4 funding. Tax credit applications submitted for preapproved  
5 advanced cleanup sites shall not be included in the  
6 carry-forward provision of subsection (9), which otherwise  
7 allows applications that do not receive credits due to an  
8 exhaustion of the annual tax credit authorization to be  
9 carried forward in the same order for the next year's annual  
10 tax credit allocation, if any, based on the prior year  
11 application.

12 (c)~~(b)~~ A taxpayer, or multiple taxpayers working  
13 jointly to clean up a single site, may not receive more than  
14 \$250,000 per year in tax credits for each site voluntarily  
15 rehabilitated. Multiple taxpayers shall receive tax credits in  
16 the same proportion as their contribution to payment of  
17 cleanup costs. Tax credits are available only for site  
18 rehabilitation conducted during the calendar tax year for in  
19 which the tax credit application is submitted.

20 (d)~~(c)~~ In order to encourage completion of site  
21 rehabilitation at contaminated sites that are being  
22 voluntarily cleaned up and that are eligible for a tax credit  
23 under this section, the tax credit applicant may claim an  
24 additional 10 percent of the total cleanup costs, not to  
25 exceed \$50,000, in the final year of cleanup as evidenced by  
26 the Department of Environmental Protection issuing a "no  
27 further action" order for that site.

28 (3) The Department of Environmental Protection shall  
29 be responsible for allocating the tax credits provided for in  
30 ss. 199.1055 and 220.1845, not to exceed a total of \$2 million  
31 in tax credits annually.

1           (4) To claim the credit for site rehabilitation  
2 conducted during the current calendar year, each applicant  
3 must apply to the Department of Environmental Protection for  
4 an allocation of the \$2 million annual credit by January 15 of  
5 the following year ~~December 31~~ on a form developed by the  
6 Department of Environmental Protection in cooperation with the  
7 Department of Revenue. The form shall include an affidavit  
8 from each applicant certifying that all information contained  
9 in the application, including all records of costs incurred  
10 and claimed in the tax credit application, are true and  
11 correct. If the application is submitted pursuant to  
12 subparagraph (2)(a)2., the form must include an affidavit  
13 signed by the real property owner stating that it is not, and  
14 has never been, the owner or operator of the drycleaning  
15 facility where the contamination exists. If the application is  
16 submitted under subparagraph (2)(a)4., the form must include  
17 an affidavit signed by the person agreeing to conduct  
18 voluntary cleanup stating that he or she did not cause or  
19 contribute to the contamination at the site. Approval of  
20 partial tax credits must be accomplished on a first-come,  
21 first-served basis based upon the date complete applications  
22 are received by the Division of Waste Management. An applicant  
23 shall submit only one complete application per site for each  
24 calendar year's site rehabilitation costs. Placeholder  
25 applications may not be accepted and will not secure a place  
26 in the first-come, first-served application line ~~per year~~. To  
27 be eligible for a tax credit the applicant must:  
28           (a) Have entered into a voluntary cleanup agreement  
29 with the Department of Environmental Protection for a  
30 contaminated drycleaning-solvent-contaminated site or into a  
31 Brownfield Site Rehabilitation Agreement, as applicable; and

1 (b) Have paid all deductibles pursuant to s.  
2 376.3078(3)(d) for eligible drycleaning-solvent-cleanup  
3 program sites.

4 (5) To obtain the tax credit certificate, an applicant  
5 must annually file an application for certification, which  
6 must be received by the Department of Environmental  
7 Protection's Division of Waste Management ~~Protection~~ by  
8 January 15 of the year following the calendar year for which  
9 site rehabilitation costs are being claimed in a tax credit  
10 application ~~December 31~~. The applicant must provide all  
11 pertinent information requested on the tax credit application  
12 form, including, at a minimum, the name and address of the  
13 applicant and the address and tracking identification number  
14 of the eligible site. Along with the application form, the  
15 applicant must submit the following:

16 (a) A nonrefundable review fee of \$250 made payable to  
17 the Water Quality Assurance Trust Fund to cover the  
18 administrative costs associated with the department's review  
19 of the tax credit application;

20 (b) Copies of contracts and documentation of contract  
21 negotiations, accounts, invoices, sales tickets, or other  
22 payment records from purchases, sales, leases, or other  
23 transactions involving actual costs incurred for that tax year  
24 related to site rehabilitation, as that term is defined in ss.  
25 376.301 and 376.79;

26 (c) Proof that the documentation submitted pursuant to  
27 paragraph (b) has been reviewed and verified by an independent  
28 certified public accountant in accordance with standards  
29 established by the American Institute of Certified Public  
30 Accountants. Specifically, the certified public accountant  
31 must attest to the accuracy and validity of the costs incurred

1 and paid by conducting an independent review of the data  
2 presented by the applicant. Accuracy and validity of costs  
3 incurred and paid would be determined once the level of effort  
4 was certified by an appropriate professional registered in  
5 this state in each contributing technical discipline. The  
6 certified public accountant's report would also attest that  
7 the costs included in the application form are not duplicated  
8 within the application. A copy of the accountant's report  
9 shall be submitted to the Department of Environmental  
10 Protection with the tax credit application; and

11 (d) A certification form stating that site  
12 rehabilitation activities associated with the documentation  
13 submitted pursuant to paragraph (b) have been conducted under  
14 the observation of, and related technical documents have been  
15 signed and sealed by, an appropriate professional registered  
16 in this state in each contributing technical discipline. The  
17 certification form shall be signed and sealed by the  
18 appropriate registered professionals stating that the costs  
19 incurred were integral, necessary, and required for site  
20 rehabilitation, as that term is defined in ss. 376.301 and  
21 376.79.

22 (6) The certified public accountant and appropriate  
23 registered professionals submitting forms as part of a tax  
24 credit application must verify such forms. Verification must  
25 be accomplished as provided in s. 92.525(1)(b) and subject to  
26 the provisions of s. 92.525(3).

27 (7) The Department of Environmental Protection shall  
28 review the tax credit application and any supplemental  
29 documentation that the applicant may submit before the annual  
30 application deadline in order to have the application  
31 considered complete ~~submitted by each applicant~~, for the

1 purpose of verifying that the applicant has met the qualifying  
2 criteria in subsections (2) and (4) and has submitted all  
3 required documentation listed in subsection (5). Upon  
4 verification that the applicant has met these requirements,  
5 the department shall issue a written decision granting  
6 eligibility for partial tax credits (a tax credit certificate)  
7 in the amount of 35 percent of the total costs claimed,  
8 subject to the \$250,000 limitation, for the calendar tax year  
9 for in which the tax credit application is submitted based on  
10 the report of the certified public accountant and the  
11 certifications from the appropriate registered technical  
12 professionals.

13 (8) On or before March 1, the Department of  
14 Environmental Protection shall inform each eligible applicant  
15 for sites listed in paragraph (2)(a) of the amount of its  
16 partial tax credit and provide each eligible applicant with a  
17 tax credit certificate that must be submitted with its tax  
18 return to the Department of Revenue to claim the tax credit.  
19 Credits will not result in the payment of refunds if total  
20 credits exceed the amount of tax owed.

21 (9) Except for applicants for sites listed in  
22 paragraph (2)(b), if an applicant does not receive a tax  
23 credit allocation due to an exhaustion of the \$2 million  
24 annual tax credit authorization, such application will then be  
25 included in the same first-come, first-served order in the  
26 next year's annual tax credit allocation, if any, based on the  
27 prior year application.

28 (10) The Department of Environmental Protection may  
29 adopt rules to prescribe the necessary forms required to claim  
30 tax credits under this section and to provide the  
31 administrative guidelines and procedures required to

1 administer this section. ~~Prior to the adoption of rules~~  
2 ~~regulating the tax credit application, the department shall,~~  
3 ~~by September 1, 1998, establish reasonable interim application~~  
4 ~~requirements and forms.~~

5 (11) The Department of Environmental Protection may  
6 revoke or modify any written decision granting eligibility for  
7 partial tax credits under this section if it is discovered  
8 that the tax credit applicant submitted any false statement,  
9 representation, or certification in any application, record,  
10 report, plan, or other document filed in an attempt to receive  
11 partial tax credits under this section. The Department of  
12 Environmental Protection shall immediately notify the  
13 Department of Revenue of any revoked or modified orders  
14 affecting previously granted partial tax credits.

15 Additionally, the taxpayer must notify the Department of  
16 Revenue of any change in its tax credit claimed.

17 (12) An owner, operator, or real property owner who  
18 receives state-funded site rehabilitation under s. 376.3078(3)  
19 for rehabilitation of a drycleaning-solvent-contaminated site  
20 is ineligible to receive a tax credit under s. 199.1055 or s.  
21 220.1845 for costs incurred by the taxpayer in conjunction  
22 with the rehabilitation of that site during the same time  
23 period that state-administered site rehabilitation was  
24 underway.

25 (13) Any person who receives partial state-funded site  
26 rehabilitation under the preapproved advanced cleanup program  
27 authorized in s. 376.30713(4) is ineligible to receive tax  
28 credits under s. 199.1055 or s. 220.1845 for the portion of  
29 site rehabilitation costs paid for by the state.

30 (14) Regardless of the effective date of this statute,  
31 the Legislature intends to allow tax credit applications filed



1 under paragraphs (2)(a)4. and (2)(b) to include site  
2 rehabilitation costs for the entire 2000 calendar year rather  
3 than only those costs incurred and paid from July 1, 2000,  
4 forward.

5 Section 14. Section 376.84, Florida Statutes, is  
6 amended to read:

7 376.84 Brownfield redevelopment economic  
8 incentives.--It is the intent of the Legislature that  
9 brownfield redevelopment activities be viewed as opportunities  
10 to significantly improve the utilization, general condition,  
11 and appearance of these sites. Alternative ~~Different~~ standards  
12 than those in place for new development, as allowed under  
13 current state and local laws, should be used to the fullest  
14 extent to encourage the redevelopment of a brownfield. State  
15 and local governments are encouraged to offer redevelopment  
16 incentives for this purpose, as an ongoing public investment  
17 in infrastructure and services, to help eliminate the public  
18 health and environmental hazards, and to promote the creation  
19 of jobs in these areas. These ~~Such~~ incentives may include  
20 financial, regulatory, and technical assistance to persons and  
21 businesses involved in the redevelopment of the brownfield  
22 pursuant to this act.

23 (1) Financial incentives and local incentives for  
24 redevelopment may include, but not be limited to:

25 (a) Tax increment financing through community  
26 redevelopment agencies, pursuant to part III of chapter 163,  
27 or any other entities approved by the local government for the  
28 purpose of redeveloping brownfield areas.

29 (b) Enterprise zone tax exemptions for businesses  
30 pursuant to chapters 196 and 290.

31

- 1 (c) Safe neighborhood improvement districts as  
2 provided in ss. 163.501-163.523.
- 3 (d) Waiver, reduction, or limitation by line of  
4 business with respect to occupational license taxes pursuant  
5 to chapter 205.
- 6 (e) Tax exemption for historic properties as provided  
7 in s. 196.1997.
- 8 (f) Residential electricity exemption of up to the  
9 first 500 kilowatts of use may be exempted from the municipal  
10 public service tax pursuant to s. 166.231.
- 11 (g) Minority business enterprise programs as provided  
12 in s. 287.0943.
- 13 (h) Electric and gas tax exemption as provided in s.  
14 166.231(6).
- 15 (i) Economic development tax abatement as provided in  
16 s. 196.1995.
- 17 (j) Grants, including community development block  
18 grants.
- 19 (k) Pledging of revenues to secure bonds.
- 20 (l) Low-interest revolving loans and zero-interest  
21 loan pools.
- 22 (m) Local grant programs for facade, storefront,  
23 signage, and other business improvements.
- 24 (n) Governmental coordination of loan programs with  
25 lenders, such as microloans, business reserve fund loans,  
26 letter of credit enhancements, gap financing, land lease and  
27 sublease loans, and private equity.
- 28 (o) Payment schedules over time for payment of fees,  
29 within criteria, and marginal cost pricing.
- 30 (2) Regulatory incentives may include, but not be  
31 limited to:

- 1           (a) Cities' absorption of developers' concurrency  
2 needs.  
3           (b) Developers' performance of certain analyses.  
4           (c) Exemptions and lessening of state and local review  
5 requirements.  
6           (d) Water and sewer regulatory incentives.  
7           (e) Waiver of transportation impact fees and permit  
8 fees.  
9           (f) Zoning incentives to reduce review requirements  
10 for redevelopment changes in use and occupancy; establishment  
11 of code criteria for specific uses; and institution of credits  
12 for previous use within the area.  
13           (g) Flexibility in parking standards and buffer zone  
14 standards.  
15           (h) Environmental management through specific code  
16 criteria and conditions allowed by current law.  
17           (i) Maintenance standards and activities by ordinance  
18 and otherwise, and increased security and crime prevention  
19 measures available through special assessments.  
20           (j) Traffic-calming measures.  
21           (k) Historic preservation ordinances, loan programs,  
22 and review and permitting procedures.  
23           (l) One-stop permitting and streamlined development  
24 and permitting process.  
25           (3) Technical assistance incentives may include, but  
26 not be limited to:  
27           (a) Expedited development applications.  
28           (b) Formal and informal information on business  
29 incentives and financial programs.  
30           (c) Site design assistance.  
31           (d) Marketing and promotion of projects or areas.

1           (4) A local government having a designated brownfield  
2 area under s. 376.80 and a brownfield site rehabilitation  
3 agreement under subsection (5) of that section may issue  
4 revenue bonds under s. 163.385 and employ tax increment  
5 financing under s. 163.387 for the purpose of financing the  
6 implementation of the brownfield site rehabilitation agreement  
7 and the local government's approved plan for revitalizing the  
8 brownfield area, except that in a charter county such  
9 incentive shall be employed consistent with the provisions of  
10 s. 163.410.

11           (5) A local government having a designated brownfield  
12 area as described in subsection (4) may also exercise the  
13 powers granted under s. 163.514 for community redevelopment  
14 improvement districts, including the authority to levy special  
15 assessments when such mechanisms will assist in revitalizing  
16 the brownfield area.

17           Section 15. Subsection (1) of section 376.86, Florida  
18 Statutes, is amended to read:

19           376.86 Brownfield Areas Loan Guarantee Program.--

20           (1) The Brownfield Areas Loan Guarantee Council is  
21 created to review and approve or deny by a majority vote of  
22 its membership, the situations and circumstances for  
23 participation in partnerships by agreements with local  
24 governments, financial institutions, and others associated  
25 with the redevelopment of brownfield areas pursuant to the  
26 Brownfields Redevelopment Act for a limited state guaranty of  
27 up to 4 ~~5~~ years of loan guarantees or loan loss reserves  
28 issued pursuant to law. The limited state loan guaranty  
29 applies only to 20 ~~10~~ percent of the primary ~~lenders'~~ lenders  
30 loans for redevelopment projects in brownfield areas. A  
31 limited state guaranty of private loans or a loan loss reserve

1 is authorized for lenders licensed to operate in the state  
2 upon a determination by the council that such an arrangement  
3 ~~is would be~~ in the public interest and that the likelihood of  
4 the success of the loan is great.

5 Section 16. Section 376.876, Florida Statutes, is  
6 created to read:

7 376.876 Brownfield Redevelopment Grants Program.--

8 (1) The Department of Environmental Protection shall  
9 administer a program to make grants to local governments that  
10 have designated brownfield areas under s. 376.80 and need  
11 financial assistance for site assessment and cleanup  
12 activities to make the redevelopment project financially  
13 feasible. The grants may not be used for general  
14 administrative costs incurred by a local government for  
15 oversight and administration of a brownfield area  
16 redevelopment program, but instead the state grants must be  
17 used for actual site assessment and cleanup activities,  
18 including integrally related engineering design, soil removal,  
19 and soil treatment, and customary nonadministrative activities  
20 undertaken in the remediation of contamination at a designated  
21 brownfield site. The department shall take into consideration  
22 the following factors when reviewing each applicant's grant  
23 proposal:

24 (a) The level of unemployment and poverty in the  
25 census tract in the brownfield area and in which the project  
26 site is located;

27 (b) The likelihood that the proposed response action  
28 will be adequate to clean up the property in accordance with  
29 the requirements of all applicable laws;  
30  
31

1           (c) The presence of community benefits associated with  
2 the project, including, without limitation, the creation or  
3 revitalization of open space;

4           (d) The proximity of the project site to existing  
5 transportation and utility infrastructure appropriate to  
6 support the proposed reuse of the project site;

7           (e) Whether the project site is located in an area  
8 that has received pilot project funding for redevelopment of  
9 brownfield areas from the U.S. Environmental Protection  
10 Agency;

11           (f) Whether the local government in which the project  
12 site is located has made available substantial funds in  
13 furtherance of remediation and redevelopment of the designated  
14 brownfield area; and

15           (g) Whether the local government having the designated  
16 brownfield area has completed any projects in the brownfield  
17 area.

18           (2) While grants must be applied for by municipalities  
19 or counties, the local governments may by agreement allow the  
20 grant funds to be used by local redevelopment authorities,  
21 economic development authorities, community redevelopment  
22 agencies, or other similar entities approved by the municipal  
23 or county governing body that has designated the brownfield  
24 area under s. 376.80 and has jurisdiction over the location  
25 where the redevelopment grant funds will be used.

26           (3) Each grant requires a 20-percent match from the  
27 applicant in either cash or in-kind services. A single grant  
28 may not be larger than \$300,000 during each state fiscal year.  
29 Of each grant, no more than \$100,000 may be used for site  
30 assessment activities. The remainder of the grant amount is to  
31 be used for cleanup activities at a brownfield site. In the

1 first fiscal year in which the Legislature provides an  
2 appropriation for this grant program, the department shall  
3 administer the funds to assure that at least one-half of the  
4 amount available is awarded to local governments that can  
5 demonstrate compliance with paragraphs (1)(e), (f), and (g).

6 (4) The department may adopt rules to administer the  
7 grant program authorized by this section relating to  
8 application forms, timeframes for submission of applications,  
9 notification of grant awards, and grant agreement documents  
10 required.

11 Section 17. The sum of \$5 million is appropriated from  
12 the General Revenue Fund to the Department of Environmental  
13 Protection for the purpose of administering the Brownfield  
14 Redevelopment Grants Program under section 376.876, Florida  
15 Statutes, during the 2000-2001 fiscal year.

16 Section 18. The sum of \$2.5 million is appropriated  
17 from the General Revenue Fund to the Department of  
18 Environmental Protection for the purpose of administering the  
19 State-Owned-Lands Cleanup Program under section 376.30702,  
20 Florida Statutes, during the 2000-2001 fiscal year.

21 Section 19. Subsection (9) of section 211.3103,  
22 Florida Statutes, is repealed.

23 Section 20. This act shall take effect July 1, 2000.  
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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
COMMITTEE SUBSTITUTE FOR  
Senate Bill 1406

The committee substitute makes a number of technical changes to clarify certain provisions and to correct certain cross-references. The other changes are as follows.

1. Clarifies the procedure for submitting applications to the Department of Environmental Protection (DEP) for the voluntary cleanup credit allowed against the intangible personal property tax or the corporate income tax.
2. Amends the provisions relating to the State-Owned-Lands Cleanup Program to provide for cleanup of discharges of pollutants or hazardous substances that are reported to the Department of Environmental Protection. Provides that it is not the intent of the program to provide funding for environmental compliance for ongoing operations on state-owned lands. Provides for a priority ranking of contaminated sites on state-owned lands. Allows the DEP to recover moneys expended for site rehabilitation under certain circumstances.
3. Repeals s. 211.3103(9), F.S., which requires a county that accepts real property of mined or reclaimed land from phosphate mining companies to forfeit a portion of its share of severance tax equal to the value of the property donated.